

(18) For each batch to be tax determined in accordance with § 19.35, the effective tax rate.

(b) *Redistillation.* (1) Dump/batch records shall be prepared to show spirits to be redistilled in the processing account, including the production of gin or vodka by redistillation. A dump record shall also be prepared to record the finished distillate.

(2) When redistillation requires the use of more than one tank or other vessel in a continuous distilling system, the system may be shown on the record in lieu of preparing a separate record to show each movement of spirits between tanks or vessels.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-297, 55 FR 18064, Apr. 30, 1990]

§ 19.749 Bottling and packaging record.

The bottling and packaging record shall be prepared and contain the following information:

- (a) Tank number(s);
- (b) Serial number (beginning with "1" at the start of each calendar or fiscal year);
- (c) Formula number (if any) under which the batch was produced;
- (d) Serial number of the dump/batch record from which received;
- (e) Kind of product (including age, if claimed);
- (f) Details of the tank gauge (including proof, wine gallons, proof gallons, and, if applicable, obscuration);
- (g) The date the bottles or packages were filled;
- (h) Size of the bottles or packages filled, number of bottles per case, and number of cases or packages filled;
- (i) Serial numbers by brand name of cases or other containers filled;
- (j) Proof of the spirits bottled or packaged (if different from subsection (f));
- (k) Total quantity bottled, packaged or otherwise disposed of in bulk;
- (l) Losses or gains; and
- (m) Whether the spirits were labeled as bottled in bond.

(Sec. 807(a), Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.750 Records of alcohol content and fill tests.

(a) Proprietors shall record the results of all tests of alcohol content and quantity (fill) conducted.

(b) The record shall be maintained in a manner and provide information that will enable appropriate TTB officers to determine whether the proprietor has complied with the provisions of § 19.386 by:

- (1) Monitoring operations by conducting alcohol content and fill tests; and
 - (2) Employing procedures to correct variations in alcohol content and fill.
- (c) Alcohol content and fill test records shall contain, at a minimum, the following information:
- (1) Date and time of test;
 - (2) Bottling tank number;
 - (3) Serial number of bottling record;
 - (4) Bottling line designation;
 - (5) Size of bottle;
 - (6) Number of bottles tested;
 - (7) Labeled alcohol content;
 - (8) Alcohol content found by the test;
 - (9) Percentage of variation from 100 percent fill; and
 - (10) Corrective action taken, if any.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1395, as amended (26 U.S.C. 5555); Sec. 807(a), Pub. L. 96-39 (26 U.S.C. 5207))

[T.D. ATF-237, 51 FR 36395, Oct. 10, 1986; 51 FR 37271, Oct. 21, 1986]

§ 19.751 Records of finished products.

Each processor shall maintain by proof gallons daily transaction records and a daily summary record of spirits bottled or packaged as follows:

- (a) Beginning and ending quantity of bottled or packaged spirits on hand;
- (b) Spirits bottled or packaged;
- (c) Bottled or packaged spirits disposed of by:
 - (1) Withdrawal on tax determination;
 - (2) Transfer in bond;
 - (3) Withdrawal free of tax or without payment of tax;
 - (4) Dumping for further processing;
 - (5) Transfer to the production account for redistillation;
 - (6) Voluntary destruction;
 - (7) Accountable losses;
 - (8) Samples;
 - (9) Inventory shortages and overages; and
 - (10) Other dispositions.